--- RC-403 - 50 Cigarettes - Series “C” - perf 11 - as used by “Imperial Tobacco” - 6-10D - 1935-36 ---

The first listed example of the *perforated* oblong Series “C” fifty cigarettes stamp used by “Imperial Tobacco” comes from September 1935. The hidden letters “P-N” not fitting any pattern must indicate a 1935 approval date. BABN records indicate that the stamp was printed in sheets of 20 stamps (probably 4 x 5).

★**RC-403** - 50 cigarettes, perf 11, coded **6-10-D / CFC** by “Imperial Tobacco” in September 1935

--- the cancellations are horizontally upright - 3 copies to date ---

[★RC-403]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	**CFC**	**AFD**	---	---
1936	---	---	---	---	---	---	---	**BGC**	---	---	---	---
1937	---	---	---	---	---	---	---	---	---	---	---	---

Retail *across Canada* in September 1937 as advertised in the “Toronto Star” for the *fifty* cigarette tin of “Philip Morris - Navy Cut”, and for “Buckingham”, was 50¢. Also in the “Star” for September 1937 “Player’s - Navy Cut” was listed at fifty for 55¢, and both “Craven A” and “du Maurier” were advertised at fifty for 60¢. [ads supplied by Chris Ryan]

The first municipal sales tax in Canada was imposed by the *City of Montreal* on May 1st 1935 when they levied a 2% tax on all sales in excess of ten cents. “Philip Morris” and “Buckingham” would have sold *in Montreal* after May 1st 1935 at 51¢ per tin of fifty, “Players” at 57¢, and “Craven A” and “du Maurier” at 62¢, since for sales tax purposes any *fraction* of a tax-cent counted as a whole cent. Possibly the manufacturer, the wholesaler, or the retailer simply absorbed this tax.

--- RC-404 - 50 Cigarettes - Series “C” - imperf - as used by “Imperial Tobacco” - 6-10D - 1935-42 ---

The first listed use of the *imperforate* oblong Series “C” fifty cigarettes stamp by “Imperial Tobacco” is from November 1935. Most of the extant examples come from the late months of the year. The box of fifty was probably in production every month, however it was a big ticket item at Christmas time and production was probably higher during this period, and thus more examples have survived.

★**RC-404** - 50 cigarettes, imperf, coded **6-10-D / BFD** by “Imperial Tobacco” in November 1935

--- the cancellations are horizontally upright - 49 copies to date ---

[★RC-404]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	---	---	---	---	BFD	CFD
1936	NAGA	---	CGA	---	BGB	---	---	---	CGC	AGD	BGD	CGD
1937	---	---	---	AHB	---	---	---	BHC	CHC	AHD	BHD	CHD
1938	---	---	---	---	BIB	---	AIC	---	---	AID	BID	CID
1939	---	BJA	---	AJB	BJB	---	---	---	---	AJD	BJD	CJD
1940	AKA	BKA	CKA	AKB	BKB	CKB	AKC	---	CKC	AKD	BKD	CKD
1941	---	---	CLA	ALB	BLB	---	---	---	CLC	ALD	BLD	CLD
1942	AMA	BMA	CMA	AMB	BMB	CMB	---	---	---	---	---	---

* the copy coded **NAGA** in January 1936 is a from *Noel* package - produced as an employee Christmas gift.

The retail *across Canada* for the regular brand *fifty* cigarettes in the immediate pre-war era was 50¢ per box. The first municipal sales tax in Canada was imposed by the *City of Montreal* on May 1st 1935 when they levied a 2% tax on all sales in excess of ten cents. In 1939 fifty cigarettes would have sold *in Montreal* after May 1st 1935 at 51¢ per box unless the manufacturer, the wholesaler, or the retailer simply absorbed this tax.

When the first wartime Budget of September 12th 1939 increased the *excise duty* on small cigarettes from $4.00 to $5.00 per thousand (or 1¢ per ten cigarettes), the *across Canada* price was increased to 55¢ per box, and the *Montreal* pack, with their 2% municipal sales tax included, probably sold at 57¢.

When the Budget of June 1940 further increased the *excise duty* on small cigarettes from $ 5.00 to $ 6.00 per thousand (again 1¢ per 10 cigarettes) the manufacturers increased the *across Canada* price of *fifty cigarettes* to 60¢ per box, and the production of fifty cigarettes continued without a break.

On July 1st 1940 the *Province of Quebec*, abolishing all previous municipal and provincial tobacco taxes, enacted a flat 10% tobacco tax. This would have raised the *Quebec price* of fifty cigarettes to 66¢ per box, but it is probable that fifty cigarettes were sold in Quebec for 65¢.

--- 50 Cigarettes - Imperial's provisional surcharges of RC-404 for the Budget of June 1942 ---

When the Budget of June 23rd 1942 under the "Special War Measures Act" (while maintaining the *excise duty* unchanged) imposed an added *excise tax* of 1¢ per five cigarettes (or fraction thereof) "Imperial Tobacco" surcharged their *on-hand* imperforate fifty cigarette sheets with the three-line 4 and 3 mm. Gothic **10¢ / EXCISE / TAX** *on the right end* as the company provisional **RC-492**. These copies are uncoded but come from late in June 1942. Product shipped with these stamps would be added *excise tax payable*.

★**RC-492 - 10¢ / EXCISE / TAX** on 50 cigarettes, imperf, surcharged by "Imperial Tobacco" in June 1942

Later sheets purchased from Ottawa under the 1942 Budget were surcharged in a *one-time* "surcharge / date code" *at the center* with the same three-line 4 and 3 mm. Gothic **10¢ / EXCISE / TAX**, and with the *date code* printed at the right side - catalogued as **RC-493**. Product shipped with these stamps would be added *excise tax paid*.

★**RC-493 - 10¢ / EXCISE / TAX** on 50 cigarettes, imperf, coded **6-10D / BMC** by "Imperial Tobacco" in August 1942

[★RC-493]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	---	---	---	---

The *across Canada* price for *fifty* cigarettes under the Budget of June 1942 was 60¢, plus the tax on the stamp - or 70¢ per box. *In Quebec* (with its 10% tobacco tax) *fifty* cigarettes would theoretically have sold at 60¢ + 10¢ federal excise tax + 6¢ provincial tobacco tax (or 76¢) – but the box probably sold at 75¢.

--- 50 Cigarettes - BABN's surcharge of RC-404 for the 1942 Budget - as used by "Imperial Tobacco" ---

For general distribution under the Budget of June 1942, BABN surcharged the imperforate fifty cigarettes stamp with a centred two-line 7 and 3 mm. Gothic **10c. / EXCISE TAX** as **RC-650**.

★**RC-650** - **10c. / EXCISE TAX** on 50 cigarettes, imperf, coded **6-10D / BMC** by "Imperial Tobacco" in September 1942

--- the cancellations are horizontally upright - 7 copies to date ---

[★RC-650]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	---	---	---	---	---	---	---	---	---	---

Apparently there is a difference in the height of the small **c** which follows the figures. The left example (from November 1942) measures at 2½ mm and the right example (from September 1942) measures 3 mm. This same difference can be found on the small Snuff stamps from 1946. The catalogue lists the 3 mm **c** as **RC-650**, and the 2½ mm **c** as **RC-650a**. I have not bothered to separate these in the above table.

--- 50 Cigarettes - imperf - Imperial's re-surcharge of RC-650 for the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the *excise tax* "Imperial Tobacco" re-surcharged **RC-650** in deep blue ink with a 7 mm. Gothic **20c.** over a 4 x 16 mm. *killer slug* **OO** as the company provisional **RC-677**.

Uncoded copies were purchased from Ottawa *prior to* the tabling of the Budget, and thus were added *excise tax payable,* while the code dated copies were obtained from Ottawa *post-Budget* (under the 1942 excise rate) and were added *excise tax paid*. These are a *one-time* application with the date code also in deep blue ink placed at the right side as **6-10D / AOB**.

★**RC-677** - **20c. / OO** over **10c. / EXCISE TAX**, imperf, made on pre-Budget stock in March 1943

★**RC-677** - **20c. / OO** over **10c. / EXCISE TAX**, imperf,
one-time coded **6-10D / AOB** in April 1943, made on sheets obtained post-Budget

The initial copies from April are coded **AOB / 6-10D** in deep blue using Imperial's surplus surcharge ink. Accounting procedures had changed, and Ottawa now supplied *excise tax* stamps on demand with payment being made in the following month for stamps requisitioned in the previous month. Thus there was no reason for a company to make its own re-surcharges, except as a stop-gap to keep production moving; to empty their vault; or as a service to Ottawa.

In April 1943 *fifty* cigarettes were sold *across Canada* (with Quebec excluded) for 60¢ plus 20¢ federal excise tax or 80¢ per box; and *in Quebec* for 60¢ + 20¢ federal excise tax + 6¢ provincial tobacco tax (86¢ or 85¢?) per box. Question: Was the 10% Quebec tobacco tax applied before, or after, the 20¢ Federal tax?

--- 50 Cigarettes - perf 11 - Imperial's re-surcharge of RC-651 for the March 1943 Budget ---

There has been no listed usage of the *perforated* fifty cigarette Series "C" by "Imperial Tobacco" since August 1936. It is thus unlikely that the perforated surcharge was generally used, except perhaps on imported boxes. "Imperial Tobacco" prepared the following re-surcharge using on-hand copies of **RC-651** - the perforated 1942 BABN surcharged fifty cigarettes.

★**RC-678** - **20c. / oo** over **10c. / EXCISE TAX** on fifty cigarettes, perf 11,
the "Imperial Tobacco" re-surcharge of the BABN 1942 surcharge **RC-651**, for the Budget of March 1943

--- 50 Cigarettes - perf 11 – BABN's re-surcharge of RC-651 for the March 1943 Budget ---

The BABN dark blue **20c.** re-surcharge of **RC-651** also occurs as the *perforated* **RC-759**, but to date I have not seen a copy code dated by "Imperial Tobacco".

★**RC-759** - **20c.** over **10c. / EXCISE TAX**, perf 11 - the BABN dark blue re-surcharge for the March 1943Budget

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--- 50 Cigarettes - imperf - BABN's 20c. dark blue re-surcharge of RC-650 for the 1943 Budget ---

As a temporary measure, in March 1943 BABN re-surcharged sheets of **RC-650** - their 1942 **10c. / EXCISE TAX** surcharge - in dark blue ink with a central 6½ to 7 mm. *killer* Gothic **20c.** as the BABN provisional re-surcharge **RC-758**.

★**RC-758 - 20c.** over **10c. / EXCISE TAX**, imperf, coded **6-10D / AOB** in ***blue ink*** by "Imperial Tobacco" in April 1943

★**RC-758 - 20c.** over **10c. / EXCISE TAX**, imperf, coded **6-10D / AOB** in ***black ink*** by "Imperial Tobacco" in April 1943

[★RC-758]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
				AOB								
1943	---	---	---	AOB	BOB	COB	A	B	---	---	---	---
1944	---	---	---	---	---	---	---	BB	---	---	---	---

Accounting procedures had changed in 1943 and the excise tax was now being paid at the end of the following month for stamps requisitioned during the preceding month. Since the government was now supplying proper stamps on demand, there was no necessity for Imperial to make company surcharges or re-surcharges, and after re-surcharging their *on-hand* and some additional Ottawa sheets in March 1943, Imperial used their surplus ***deep blue re-surcharge ink*** to date code production in April 1943, thus the initial copies of **RC-758** used by "Imperial Tobacco" have a deep blue date code.

A very curious date code change *proper only* to the fifty cigarette stamps takes place at "Imperial Tobacco" by mid-1943. A ***single*** date code letter is used on the BABN re-surcharge. This was changed (probably in the following year) to a ***double repeating*** letter with a difference sequence of letters, and finally in the third year to a ***triple repeating*** letter using the same sequence as the previous year. For want of a better understanding on my part they have been listed *alphabetically*. In 1946 the regular three letter date coding was resumed.

It is also possible that the coding system represented the 3rd quarter of the year as **A**, using **A** for July, **AA** for August, and **AAA** for September 1943 - in which case **B** would be the fourth quarter, with **B** indicating October, **BB** for November and **BBB** for December 1943. (I definitely need more examples).

--- 50 Cigarettes - imperf - BABN's 20c. / EXCISE TAX surcharge of RC404 - for the 1943 Budget ---

For general distribution under the Budget of March 3rd 1943, BABN surcharged **RC-404** - the imperforate fifty cigarettes stamp with their usual two-line Gothic 6 and 3 mm. **20c. / EXCISE TAX** as **RC-801**.

★RC-801 - **20c. / EXCISE TAX** on 50 cigarettes, imperf,
coded **6-10D / A** by "Imperial Tobacco" under the March 1943 Budget

--- the cancellations are applied horizontally upright - 35 copies to date ---

[★RC-801]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	A	B	C	D	E	F	G
1944	---	BB	CC	DD	EE	GG	---	KK	---	MM	OO	PP
1945	AAA	BBB	CCC	DDD	EEE	GGG	HHH	KKK	LLL	MMM	OOO	PPP
1946	ATA	BTA	CTA	ATB	BTB	CTB	---	BTC	CTC	ATD	BTD	CTD
1947	AVA	BVA	CVA	---	---	---	---	---	---	---	---	---

I have listed the single letter codes as coming from 1943, the double letters as from 1944, and the triple letters as from 1945. The only reason for this division is that three copies of the BABN 1943 re-surcharge, listed on the previous page, were cancelled by Imperial Tobacco as **A, B** and **BB**, and I considered them to have been used early in the new fiscal year (which began in July 1943).

In April 1943 *fifty* cigarettes were sold *across Canada* (with Quebec excluded) for 60¢ plus 20¢ federal excise tax - or 80¢ per box.

--- 50 Cigarettes - imperf - as used by “Imperial Tobacco” - 6-10D - 1947-51 ---

Subsequent to the April 1947 Budget, legislation under the “Excise Tax Act” (the successor to the “Special War Measures Act”) relaxed the mandate to print the *excise tax* on the stamp and use of **RC-404** resumed.

For some reason a new letter system was used for the remainder of 1947 which seems to bear no relationship to the 1943 single letter system. Probably an introductory **A** from March or April 1974 is missing from the listed sequence.

★**RC-404** - 50 cigarettes, imperf, coded **6-10D / B** by “Imperial Tobacco” in May 1947?

--- the cancellations are applied horizontally upright - 23 copies to date ---

[★RC-404]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	B	C	F	G	H	J	P	Q	W**
1948	AAA	---	---	---	---	---	---	---	---	---	---	---
1949	---	BBA	CBA	---	BBB	CBB	---	---	CBC	ABD	BBD	---
1950	---	---	---	---	BCB	---	ACC	BCC	---	ACD	BCD	CCD
1951	ADA	---	---	---	---	---	---	---	---	---	---	---

W** occurs in the *box collection* on a tin of **Player’s / NAVY CUT / CIGARETTES - MILD**

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 50 cigarettes \ 6-10D - letter coded],
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